

PATENT

Serial No. 10/535,287

Amendment in Reply to Office Action of May 12, 2007

IN THE ABSTRACT

Please delete the current Abstract in its entirety and
substitute therefor the enclosed New Abstract.

NEW ABSTRACT

A heating element includes an electrically insulating layer and an electrically conductive layer. At least the electrically conductive layer is based on a hybrid sol-gel precursor including an organosilane compound.